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said assessors shall furnish to the collectors of the several collection districts, respectively, within thirty five days after the apportionment is com-pleted, as aforesaid, a certified copy of such list pleted, as atoresaid, a cerrified copy of such list or lists for their proper collection districts, and in default of performance of the duties enjoined on the board of assessors and assessors, re-spectively, by this section, they shall severally and individually forfeit and pay the sum of five hundred dollars to the use of the United States, to be recovered in any court having competent jurisdiction. And it is hereby enacted and declared that the valuation, assessment, equaliza-tion, and apportionment, made by the said board of a-sessors, as aforesaid, shall be and remain in full force and operation for laying, teman in full force and operation for laying, levying, and collecting, yearly and every year, the annual direct tax by this act laid and imposed, until altered, modified, or abolished by law.

Sec. 30. And be it further enacted, That there shall be allowed and paid to the several assessment.

ors and assistant assessors, for their services under this act—to each assessor two dollars per day for every day employed in making the necessary arrangements and giving the necessary instructions to the assistant assessors for the valuation, and three dollars per day for every day employed in hearing appeals, revis-ing valuations, and making out lists agreeably to the provisions of this act, and one dollar for every hundred taxable persons contained in the tax list, as delivered by him to said board of assessors; to each assistant assessor two dollars for every day actually employed in col-lecting lists and making valuations, the number of days necessary for that purpose to be certi-fied by the assessor and approved by the commissioner of taxes, and one dollar for every hundred taxable persons contained in the tax lists, as completed and delivered by him to the asor; to each of the assessors constituting the board of assessors, as aforesaid, for every day's actual attendance at said board, the of three dollars, and for travelling to and from the place designated by the Secretary of the Treasury, ten cents for each mile, by the most direct and usual route; and to each of the clerks of said board two dollars for every day's actual attendance thereon. And the said board of assessors, and said assessors, respectively, shall be allowed their necessary and reasonable charges for stationery and blank books used in the execution of their duties; and the compensation herein specified shall be in full for all expenses not otherwise particu-larly authorized, and shall be paid at the Treasury, and such amount as shall be required payment is hereby appropriated.

Sec. 31. And be it further enacted. That each collector, on receiving a list, as aforesaid, from the said assessors, respectively, shall subscribe three receipts; one of which shall be given on a full and correct copy of such list, which list shall be delivered by him to, and shall remain with, the assessor of his collection district, and shall be open to the inspection of any person who may apply to inspect the same; and the other two receipts shall be given on aggregate statements of the lists aforesaid, exhibiting the gross amount of taxes to be collected in each county or State district contained in the collection district, one of which aggregate state-ments and receipts shall be transmitted to the Secretary, and the other to the First Comptroller

of the Treasury. Sec. 32. And be it further enacted, That each collector, before receiving any list, as aforesaid, for collection, shall give bond, with one or more good and sufficient sureties, to be approved by the Solicitor of the Treasury, in the amount of the taxes assessed in the collection district for which he has been, or may be ap-pointed; which bond shall be payable to the United States, with condition for the true and faithful discharge of the duties of his office according to law, and particularly for the due and payment of all moneys assessed upon such district, and the said bond shall be transmitted to the Solicitor of the Treasury, and, after approval by him, shall be deposited of the First Comptroller of the Treasury: Provided, always, That nothing herein contained shall be deemed to annul, or in any wise impair, the obligation of the bond heretofore given by any collector; but the same shall be and remain in full force and virtue, anything in this act to the contrary thereof in any vise notwithstanding.

Sec. 33. And be it further enacted, That the annual amount of the taxes so assessed shall be and remain a len upon all lands and other real estate of the individuals who may be assessed for the same, during two years after the time it shall annually become due and payable; and the said lienshall extend to each and every part of all tracts or lots of land or dwelling-houses

notwithstanding the same may have been di-

Sec. 31. And be it further enacted, That each collect r shall be authorized to appoint, by an instrument of writing under his hand and seal, as many deputies as he may think proper, to be by him compensated for their services and also to revoke the powers of any deputy, giving public notice thereof in that portion of the district assigned to such deputy; and each such deputy shall have the like authority, in every respect, to collect the direct tax so as-sessed within the portion of the district assigned seased within the portion of the varieties assigned to him, which is by this act vested in the collector himself; but each collector shall, in every respect, be responsible both to the United States and to individuals, as the case may be. for all moneys collected, and for every set as deputy collector by any of his deputies whilst acting as such: Provided, That nothing here n contained shall prevent any collector from col lecting himself the whole or any part of the tax so assessed and payable in his district.

Sec. 35. And be it further enacted, That each of the said collectors shall, within ten days after receiving his collection list from the assessors respectively, as aforesaid, and annually, within ten days after he shall be so required by the ten days after he shall be so required by the Secretary of the Treasury, advertise in one newspaper printed in his collection district, if any there be, and by notifications, to be posted up in at least four public places in his collection district, that the said tax has become due and payable, and state the times and places at which he or they will attend to receive the same, which shall be within twenty days after such notification; and with respect to persons such notification; and with respect to persons who shall not attend, according to such notifi-cations, it shall be the duty of each collector, in person or by deputy, to apply once at their respective dwellings within such district, and there demand the taxes payable by such per-sons, which application shall be made within pixty days after the receipt of the collection dats, as aforesaid, or after the receipt of the requisition of the Secretary of the Treasury, as foresaid, by the collectors; and if the said taxes shall not be then paid, or within twenty days thereafter, it shall be lawful for such collector, or his deputies, to proceed to collect the said taxes by distraint and sale of the goods, chattels, or effects of the persons delinquent as aforesaid. And in case of such distraint, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods, chattels, or

place of sale; and the said officer shall forthwith cause a notification to be publicly posted up at two of the taverns nearest to the resilence of the person whose property shall be distrained, or at the court-house of the same county, if not more than ten miles distant, which notice shall specify the articles diswhich notice shall specify the articles dis-trained, and the time and place for the sale thereof, which time shall not be less than ten days from the date of such notification, and the ace proposed for sale not more than five miles distant from the place of making such distraint: Provided, That in any case of distraint for the payment of the tax aforesaid, the goods, chat-tels, or effects so distrained shall and may be restored to the owner or possessor, if, prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expense of removing and keeping the goods, chattels, or effects so distrained, as may be allowed in like cases by the laws of practice of the State wherein the distraint shall have been made; but in case of non-payment or tender, as afore-said, the said officers shall proceed to sell the said goods, chattels, or effects, at public auction, and shall and may retain from the ceeds of such sale the amount demandable for the use of the United States, with the necessary and reasonable expenses of distraint and ale, and a commission of five per centum thereon for his own use, rendering the overolus, if any there be, to the person whose goods chattels, or effects shall have been distrained Provided, That it shall not be lawful to make distraint of the tools or implements of a trade or profession, beasts of the plough necessary for the cultivation of improved lands, arms, or household furniture, or apparel necessary

s family.

Sec. 36. And be it further enacted. That whenever goods, chattels, or effects sufficient to satisfy any tax upon buildings, dwelling houses, or lands and their improvements, owned, occupied or sup rintended by persons known or residing within the same collection district, cannot be found, the collector having first advertised the same for thirty days, in a newspaper printed within the collection district, if such there be, and having posted up, in at least ten public places within the same, a notification of the in-tended sale, thirty days previous thereto, shall proceed to sell at public sale so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum to the said taxes. But in all cases where the property liable to a direct tax under this act may not be divisible, so as to ena-ble the collector by a sale of part thereof to raise the whole amount of the tax, with all costs, charges, and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the tax, costs, charges, and commissions shall be paid to the owner of the property, or his legal representutives, or if he or they cannot be found, or refuse to receive the same, then such surplus shall be deposited in the Treasury of the United States, to be there held for the use of the owner or his legal representatives, until he or they shall make application therefor to the Secretary of the Treasury, who, upon such application, shall, by warrant on the Treasury, cause the same to be paid to the applicant. And if the property advertised for sale as aforesaid cannot sold for the amount of the tax due thereon. with the said additional twenty per centum thereto, the collector shall purchase the same in behalf of the United States for the amount aforesaid: Provided. That the owner or superintendent of the property aforesaid, after same shall have been, as aforesaid, advertised for sale, and before it shall have been actually sold, shall be allowed to pay the amount of the tax thereon, with an addition of ten per centum on the same, on the payment of which the sale of the property shall not take place: Provided, also. That the owners, their heirs, executors or administrators, or any person on their behalf, shall have liberty to redeem the lands and other property sold, as aforesaid, within two years from the time of sale, upon payment to the collector for the use of the purchaser, his heirs or asigns, of the amount paid by said purchaser, with interest for the same, at the rate of twenty per centum per annum; and no deed shall be riven in pursuance of such sale until the time redemption shall have expired. And the collector shall render a distinct account of the charges incurred in offering and advertising for sal - such property, and shall pay into the Treas ury the surplus, if any there be, of the aforesaid addition of twenty per centum, or ten per centum, as the case may be, after defraying the charges. And in every case of the sale of real estate which shall be made under the authority of this act by the collectors, respectively, or their lawful deputies, respectively, the deeds for the estates so sold shall be prepared, made, ex ecuted, and proved or acknowledged at the time nd times prescribed in this act by the collectors, respectively, within whose collection dis rict such real estate shall be attuated, in such form of law as shall be authorized and required by the laws of the United States, or by the law of the State in which such real estate lies, for making, executing, proving, and acknowledge ing deeds of bargain and sale or other convey ances for the transfer and conveyance of real estate; and for every deed so prepared, made, executed, proved, and acknowledged, the purchaser or grantee shall pay to the collector the sum of two dollars, for the use of the collector or other person effecting the sale of the real exists thereby conversed. real estate thereby conveyed.
Sec. 37. And be it further enacted, That with

respect to property lying within any collection district not owned or occupied, or superintended by some person residing in such collection district, and on which the tax shall not have been paid to the collector within ninety days after the lay on which he shall have received the collection lists from the said assessors, respectively as aforesaid, or the requisition of the Secretary of the Treasury as aforesaid, the collector shall ransmit lists of the same to one of the collectors within the same State, to be designated for that purpose by the Secretary of the Treasury and the collector, who shall have been thus des ignated by the Secretary of the Treasury, shall transmit receipts for all the lists received, as foresaid, to the collector transmitting the same; and the collectors thus designated in each State by the Secretary of the Treasury, shall cause notifications of the taxes due as aforesaid, and contained in the lists thus transmitted to them. to be published for sixty days in at least one of the newspapers published in the State; and the owners of the property, on which such taxes may be due, shall be permitted to pay to such collector the said tax, with an addition of ten per centum thereon: Provided, That such pay nent is made within one year after the day on which the collector of the district where such property hes had notified that the tax had be-

ome due on the same. Sec. 38. And be it further enacted, That when any tax, as aforesaid, shall have remained unpaid for the term of one year, as aforesaid, the collector in the State where the property the Secretary of the Treasury, as aforesaid, having first advertised the same for sixty days in at least one newspaper in the State, shall proceed to sell, at public sale, so much of the said property as may be necessary to satisfy the effects, or at his or her dwelling, with some person of suitable age and discretion, with a person of suitable age and discretion, with a pote of the sum demanded, and the time and erty is not divisible, as aforesaid, the whole until the same shall be discharged according

thereof shall be sold, and accounted for in the manner hereinbefore provided. If the property advertised for sale cannot be sold for the amount of the tax due thereon, with the said addition ereon, the collector shall purchase the same in behalf of the United States for such amount and addition. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and pay into the Treasury the surplus, if any, of the aforesaid addition of ten er twenty per centum, as the case may be, after defraying the said charges.
Sec. 39. And be it further enacted, That the

collectors, designated as aforesaid by the Secre-tary of the Treasury, shall deposit with the clerks of the District Court of the United States in the respective States, and within which district the property lies, correct lists of the tracts of land or other real property sold by virtue of this act for non payment of taxes, together with the names of owners or presumed owners, and of the purchasers of the same at the public sales aforesaid, and of the amount paid by said purchasers for the same; the owners, their heirs, executors, or administra-tors, or any person in their behalf, shall have liberty to redeem the lands or other property sold, as aforesaid, within two years from the time of sale, upon payment to the clerk afore said, for the use of the purchaser, his heirs, or assigns, of the amount paid by such purchaser for the said land, or other real property, with interest for the same at the rate of twenty per centum per annum and of a commission of five per centum on such payment, for the use of the clerk aforesaid. The clerks shall on application, pay to the purchasers the moneys thus paid for their use; and the collectors, re-spectively, shall give deeds for the lands or property aforesaid to the purchasers entitled to the same, in all cases where the same shall not have been redeemed within two years, as aforesaid, by the original owners thereof, or their legal representatives, or any person in their behalf, and deposit such deeds with such clerk. And the said clerk shall be entitled to receive from the purchaser, for his own use, the sum of one dollar, in addition to the sum hereinbefore made payable to the collector, for every such deed, to be paid on the delivery thereof to such purchasers. And in all cases where lands may be sold under this act for the pay ment of taxes, belonging to infants, persons insane mind, married women, or persons be yond sea, such persons shall have the term of two years after their respective disabilities shall have been removed, or their return to the their paying into the clerk's office aforesaid amount paid by the purchaser, with fifty per centum addition thereto, together with ten per centum interest per annum, on the aggre-gate sum, and on their payment to the pur-chaser of the land aforesaid a compensation for all improvements he may have made on the remises subsequent to his purchase, the value which improvements to be ascertained by three or more neighboring freeholders, to be appointed by the clerk aforesaid, who, on actual view of the premises, shall assess the value of such improvements, on their oaths, and make return of such valuation to the cleri immediately. And the clerk of the court shall receive such compensation for his services herein, to be paid by and received from the parties, like costs of suit, as the judge of the district court shall, in that respect, tax and allow.

Sec. 40. And be it further enacted, That the several collectors shall, at the expiration of every month, after they shall, respectively, commence their collections in the next and every ensuing year, transmit to the Secre tary of the Treasury a statement of the col-lections made by them, respectively, within the month, and pay over quarterly, or sooner, if required by the Secretary of the Treasury, the moneys by them respectively collected within the said term; and each of the said collectors shall complete the collection of all sums annually assigned to him for collection, as aforesaid, shall pay over the same into the Treasury, and shall render his final account to the Treasury Department, within six months from and after day when he shall have received the col ection lists from the said board of assessors or the said requisition of the Secretary of the Treasury, as aforesaid: Provided, however, period of one year and three months from the said annual day shall be annually allowed-to the collector designated in each State, as aforesaid, by the Secretary of the Treasury, with respect to the taxes contained in the litransmitted to him by the other collectors, as Moresuid.

Sec. 41. And be it further enacted, That each collector shall be charged with the whole amount of taxes by him receipted, whether contained in the lists delivered to him by the ncipal assessors, respectively, or transmitted to him by other collectors; a d shall be allowed credit for the amount of taxes contained in the lists transmitted in the manner above provided to other collectors and by them receipted as aforesaid; and also for the taxes of such persons as may have absconded, or become insolvent, subsequent to the date of the assessment and prior to the day when the tax ought, according to the provisions of this act, to have been collected: Provined, That it proved to the satisfaction of the First Comp troller of the Treasury that due diligence was left from which the tax could have been re-covered; and each collector, designated in

each State, as aforesaid, by the Secretary o the Treasury, shall receive credit for the taxes due for all tracts of land which, after being

offered by him for sale in manner aforesaid,

shall or may have been purchased by him is behalf of the United States. Sec. 42. And be it further enacted, That if any collector shall fail either to collect or to render his account, or to pay over in the man-ner or within the times hereinbefore provided, it shall be the duty of the First Comptroller of the Treasury, and be is hereby authorized and required, immediately after such delinquency, report the same to the Solicitor Treasury, who shall issue a warrant of distress against such delinquent collector and his sure-ties, directed to the marshal of the district, therein expressing the amount of the taxes with which the said collector is chargeable, and the sums, if any, which have been paid. And the said marshal shall, himself, or by his deputy, immediately proceed to levy and col-lect the sum which may remain due, by distress and sale of the goods and chattely. personal effects of the delinquent collector; and for want of goods, chattels, or effects afore-said, sufficient to satisfy the said warrant, the same may be levied on the person of the collector, who may be committed to prison, there to remain until discharged in due course of law; and furthermore, notwithstanding the commitment of the collector to prison, as aforesaid, or if he abscond, and goods, chattels, and effects cannot be found sufficient to satisfy the said warrant, the said marshal or his deputy shall and may proceed to levy and collect the sum which remains due, by distress and sale of the goods and chattels, or any personal effect, of the surety or sureties of the delinquent collector. And the amount of the sums due from any collector, as aforesaid, shall, and the same are

to law. And for want of goods and chattels, or other personal effects of such collector or his sureties, sufficient to satisfy any warrant of issued pursuant to the preceding section of this act, the land sand real estate of such collector and his sureties, or so much thereof as may be necessary for satisfying the said waras may by necessary for satisfying the said war-rant, after being advertised for at least three weeks in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be, prior to the proposed time of sale, may and shall be sold by the marshal or his deputy; and for all lands and real estate sold in pursu-ance of the authority aforesaid, the conveyances of the marshals or their deputies, executed in due form of law, shall give a valid title against all persons claiming under delinquent collec-tors or their sureties aforesaid. And all moneys that may remain of the proceeds of such sale after satisfying the said warrant of distress, and paying the reasonable costs and charges of sale. shall be returned to the proprietor of the lands or real estate sold as a foresaid.

or real estate sold as a oresaid.

Sec. 43. And be it further enacted, That each and every collector, or his deputy, who shall exercise or be guilty of any extortion or oppression, under color of this act, or shall demand other or greater sums than shall be authorized by this a t, shall be I able to pay a sum not exceeding two thousand dollars, to be recovered by and for the use of the party injured, with costs of suit, in any court having competent ju-risdiction; and each and every collector, or his

deputies, shall give receipts for all sums by them collected and retained in pursuance of this act.

Sec. 44. And be it fu ther enacted, That separate accounts shill be kept at the Treasury of all m neys received from the direct tax, and from the internal duties, or income tax, in each of the respective States, Territories, and District of Columbia, and collection districts; and that separate accounts shall be kept of the amount of each species of duty that shall accrue, with the moneys paid to the collectors, assessors, and assistant assessors, and to the other officers em ploted in each of the respective States, Territo ries, and collection districts, which accounts it shall be the duty of the Secretary of the Treasury, annually, in the month of December, to lay

before Congress.
Sec. 45. And be it further enacted, That assessors, respectively, shall, yearly and in every year, after the expiration of one year from the second Tuesday of February next, inquire and ascer ain, in the manner by the fourteenth sec tion of this act provided, what transfers and changes of property in lands, lots of ground, buildings, and dwelling-houses have been made ted in their respective districts, subsequent to the next preceding valuation, assess-ment, and apportionment of the direct tax by this set inid; and within twenty days thereafter they shall make out three lists of such transfers and changes, and transmit one list to the Secre-tary of the Treasury, another list to the Commis-sioner of Taxes, and the third shall be delivered to the collector of the collection district. And it shall yearly, and every year, after the said year one thousand eight hundred and sixty-two, be the duty of the Secretary of the Treasury to notify the collectors of the several collection districts the day on which it shall be the duty of the said collectors to commence laying and collecting the annual direct tax by this act laid and imposed, according to the assessment of the tax I sta to them delivered by the said assessors, as aforesaid, subject only to such alterations therein as shall be just and proper, in the opinion of the Secretary of the Treasury, to conform to the transfers and changes aforesaid, ascertained by the assessors aforesaid; and the said collectors shall, annually, in all respects, proceed in and conclude the collection of the said direct tax in the same manner and within the time hereinbefore provided and prescribed.

fore provided and prescribed.

Sec. 46. And be it further enacted, That in case any Sate, Territory, or the District of Columbia, after notice given of its intention to assume and pay, or to levy, collect, and pay said direct tax herein provided for and apportioned to said State, Territory, or Districe, shall, in any year after the taking effect of this act, fail to pay the amount of said direct tax or any part thereof, as provided in this act, in such cases it shall be lawful for the Secretary of the Treasury of the United States to appoint United States assessors, assistant assessors, and collectors, as in this act assistant assessors, and collectors, as in this ac provided, who e duty it shall be to proceed forthwith, under such regulations as the said Secretary of the Treasury shall prescribe, to collect all or any part of said direct tax the same as though said State, Territory, or District had not given notice, nor assumed to levy, collect, and pay said taxes, or any part thereof.

Sec. 47. And be it further enacted, That any

person who shall be convicted of wilfully taking false oath or affirmation in any of the cases it which an oath or affirmation is required to be taken by the act, shall be liable to the pains and penaltics to which persons are liable for wilful and corcupt perjury, and shall, mo cover, torfeit the sum of five hundred dollars.

Sec. 4s. And be it further enacted, That there

shall be allowed to the collectors a der this act, in full compensation for their services and that of their deputies in carrying this act into eff ct, a commission of four per centum upon the first hundred thousand dollars, one per centum upon the second one hundred thousand dollars, and one-h if of one per centum upon all sums acove two hundred thousand dollars; such commissions to be computed upon the amounts by them respectively paid over and accounted for under the instructions of the Treasury Department: Provided, That in no case shall such commissions exceed he sum of four thousand dollars for a principal officer and two tables for the lars for an assistant. And there shall be further allowed to each collector their necessary and blank reasonable charges for stationery and blank books used in the performance of their official duties, which, after being duly ex mine | and certified by the Commissioner of Taxes, shall be paid out of the treasury.

Sac. 49. And be it further enacted, That, from

and after the first day of January ne t, there shall be levied, collected, and paid, upon the annual income of every person residing in the United States, whether such income is derived from any ki d of property, or from any profes-sion, trade, employment, or vocation carried on in the United States or else where, or from any other source what ver, if such annual income exceeds the sum of eight hundred dollars, a tax of three per ceutum on the amount of such excess of such income above eight hundred dollars : Provided That upon such portion of said income as shall be derived from interest upon Treasury notes or other securities of the United States, there shall be levied, collected, and paid a tax of one and one-half per contum. Upon the income, rents, one-half per contom. Upon the income, rems, or divideods accruing upon any property, ecurities, or stocks owned in the United States by any citizen of the United States residing abroad, there shall be levied, collected, and paid a tax of five per centum, excepting that portion of said income derived from interest on Treasury note and other securities of the Government of the United States, which shall pay one and one-half per centum. The tax herein provided shall be assessed upon the annual income of the persons hereinafter named for the year next preceding the time for assessing said tax, to wit, the year next preceding the first of January, eighteen hundred and sixty-two; and the said taxes when so assessed a d made public, shall become a lien on the property or other sources of said income for the amount of the same, with the interest and other expenses of collection until paid : Provided, That, in estimating said income, all national, State, or local taxes assessed upon the property, from which the income is derived,

shall be first deducted.

ppoint one principal assessor, and one principal collector, in each of the States and Territories of the United States, and in the District of Columthe United States, and in the District of Columbia, to assess and collect the internal duties or income tax imposed by this act, with authority in each of said officers to appoint so many assistants as the public service may require, to be approved by the Secretary of the Treasury. The said taxes to be assessed and collected under such regulations as the Secretary of the Treasury may prescribe. The said collectors herein authorized to be appointed, shall give bonds, to the satisfaction of the Secretary of the Trasury, in such sums as he may prescribe, for the faithful performance of their respective duties. And the Societary of the Treasury shall prescribe such reasonable compensation for treasessment and collection of said internal duries or inc me tax as may appear to him just and proper; not, however, to exceed in any case the sum of two thousand five hundred dollars per annum for the principal officer herein referred to, and welve hundred dollar per annum for an assistant. The assistant col-lectors rerein provided shall give bonds to the satisfaction of the principal collector for the fairbful performance of their duties. The Secrefail that performance of the forther authorized to tary of the Tre-sury is forther authorized to se ect and appoint one or more deposits les in each State fo the deposit and safe-keeping of the monies arising from the taxes herein im-posed when collected, and the receipt of the proper officer of such depository to the collector for the moneys deposited by him, shall be the proper youcher for such collector in the settlement of his account at the Treasury Department.

And he is further authorized and empowered to make such officer or dep sitary the discursing agent of the Treasury for the payment of al interest due to the crizens of such State upon the Treasury notes or other Government securi-ties issued by authority of law. And he shall also pre-cribe the forms of returns to be made to the Department by a'l assessors a d collect-ors appointed under the authority of this act. He shall also prescribe the form of oath or obligation to be taken by the several officers author ized or directed to be appointed and commis sioned by the Pres dent under this act, before competent magistrate duly authorized to ac minister oaths, and the form of the return to be m de thereon to the Treasury Department. Sec. 51. And be it further enacted. That the ta:

herein imposed by the forty-ninth section of this act shall be due and payable on or before the thirtieth day of June, in the year eighteen hundred and sixty-two, and all sums due and unpaid at that day shall draw interest thereafter paid at that day shall draw interest thereafter at the rate of six per centum per annum; and if any person or persons shall neglect or refuse to pay, after due notice, said tax assessed against him, her, or them, for the space of more than thirty days after the same is due and payable, it shall be lawful for any collector or assistant collector charged with the duty of col-lecting such tax, and they are hereby authorized, to leav the same on the visible property of any to levy the same on the visible property of any such person, or so much thereof as may be suf-ficient to pay such tax, with the interest due thereon, and the expenses incident to such levand sale, first giving thirt, days' ou lie notice of the time and place of the sale thereof; and in of the time and place of the same or persons au-case of the failure of any person or persons au-thorized to act as agent or agents for the cdl-le: tion of the rents or other income of any peron residing abroad shall neglect or re pay the tax assessed thereon (having had dunotice) for more than thirty days after the thirtieth of June, eighteen hundred and sixty-two, the collector or his assistant, for the district where such property is located or rents o income is payable, shall be and hereby is au thorized to levy upon the property itself, and to sell the same, or so much thereof as may be necessary to pay the tax assessed, together with the interest and expenses incident to such levy and sale, first giving thirty days' public notice of the time and place of sale. And in all cases of the sale of property herein authorized, the veyance by the officer authorized to make th sale, duly executed, shall give a valid title to the purchaser, whether the property sold be real of personal. And the several collectors and assistents appointed under the authority o this ac may, if they find no property to satisfy the taxes hassessed upon any person by authority of the forty-ninth section of this act, and which surperson neglects to pay as hereinbefore provided shall have power, and it shall be their duty, to examine under oath the person assessed under this act, or any other person, and may sell a public auction, after ten days' notice, any stock bon is, or choses in action, belonging to said person, or so much thereof as will pay such tax and the expenses of such sale; and in case he re-fuses to testify, the said several collectors and ansistants shall have power to arrest such per-son and commit him to prison, to be he'd in custody until the same shall be paid, with interest thereon, at the rate of six jer centum pe payable as afores ild, and all fees and charges . such commitment and custody. And the place of custody shall in all cases be the same provided by law for the custody of persons of United States, and the warrant of the collector stating the cause of commitment, shall be suffi-ci an authority to the proper officer for rece ving and keeping such person in custody until the the expense of such custody, shall have been fully paid and discharged; which fees and ex-penses shall be the same as are chargeable under he laws of the United States in oth r cases of commitment and custody. And it shall be the such custody, and the same, with his fees, shall be all wed on settl-ment of his accounts. And the passo so committed shall have the same right to be discharged from such custody as may be allowed by the laws of the -tat or T rritory or the Dist ict of Columbia, where he is so held in custody, to persons committed under the laws of such State or Territory, or District of Colum-

bia, for the non-payment of taxes, and in the manner provided by such laws; or he may be discharged at any time by order of the Secretary of the Treasury. Sec. 52. And be it further enacted, That should any of the people of any of the States or Territorios of the United States, or the District of Columbia, be in actual rebellion a sinst the an thority of the Government of the United States at the time this act goes into operation, so that the laws of the United States cannot be executed therein, it shall be the duty of the President and he is her by authorized, to proceed to exe-cute the provisions of this act within the limits of such State or Territory, or District of Columbia, so soon as the authority of the United States therein is re-established, and to collect the sums which would have been due from the persons residing or holding property or stock therein, with the interest due, at the rate of size per centum per annum thereon until paid in the manner and under the regulations prescribed in the foregoing sections of this act. Sec 53. And be it further enacted, That an

State or Territory and the District of Columbi may lawfully assume, assess, collect, and pay into the Treasury of the United States the direct tax, or its quota thereof, imposed by this ac upon the State, Territory, or the District of Co-lumbia, in its own way and manner, by and through its own officers, sasessors, and collecthat it shall be lawful to use for this pur pose the last or any subsequent valuation, list or appraisal made by State or Territorial authority for the purpose of State or Territorial taxation therein, next preceding the date when this act takes effect, to make any laws or regulations for these purposes, to fix or change the compensation to officers, assessors, and collectors; and any such State, Territory, or District, which shall give notice by the Governor, or other second or or other second shall be first deducted.

Sec. 50. And be it further enacted, That it shall be the duty of the President of the United States, and he is hereby authorized, by and with the advice and consent of the Senate, to on or before the second Tuesday of Feb.

ruary next, and in each succeeding year thereafter, of its intention to assume and pay, or to assess, collect, and pay into the Treasury of the United States, the dire t tax imposed by this act, shall be entitled, in then of the compensation, pay per diem and per contago herein prescribed and allowed to assessors, assistant assessors, and collectors of the United States, to assessors, and collectors of the United States, to a deduction of fifteen per centum on the quota of direct tax apportioned to such State. Territory, or the District of Columbia, levied and collected by said State. Territory, and District of Columbia, through its said officers: Provided, however, That the deduction shall only be made to apply to such part or parts of the same as shall have been actually paid into the Treasury of the United States on or before the last day of June in the year to which such payment relates, and a deduction of ten per ceutum to such part or parts of the same as shall have been actually paid into the Treasury of the United States on or before the last day of September in the year to which such payment relates, such year being regarded as commencing on the first day of April: And provided, furth r. That whenever notice of the intention to make such payment by notice of the intention to make such paymen' by the State, or Territory, and the District of Co-lumbia, shall have been given to the Secretary of the Treasury, in accordance with the forego-ing provisions, no assessors, assistant essessors, ing provisions, no assessors, assistant essessors, or collectors, in any State, Territory or District, so giving notice, shall be appointed, unless said State, Territory, or District shall be in default: And provided, further, That the amount of direct tax apportioned to any State, Territory, or the District of Columbia, shall be liable to be paid and satisfied, in whole or in part, by the release of such State, Territory, or District, duly executed to the United States, of any liquidated and determined claim of such State. Territory, or District premised claim of such State. Territory, or District termined claim of such State, Territory, or District, of equal amount against the United States: Provided, That, in case of such release, such State, Territory, or District shall be allowed the same abatement of the amount of such tax as would be allowed in case of payment of the

same in money.
Sec. 54. And be it further enacted. That it shall Sec. 54. And be it further enacted. That it shall be the duty of the collectors aforesaid in their respective districts, and they are hereby authorized, to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act; and all fines, penalties, and forfeitures which shall be incurred by force of this act, shall be incurred by force of this act, shall and may be sued for and recovered in the name of the United States or of the collector within whose district any such fine, penalty, or forfeiture shall have been incurred, by bill, plaint, or information; one moiety thereof to the use of the United States, and the other moiery thereof to the use of such collector.

Sec. 55. And be it further enacted, That the smount of all debts due to the United States by any collector, under this act, whether secured by bond or otherwise, shall and are hereby declared to be a lien upon the lands and real estate of such collector, and of his sureties, if he shall have given bond, from the time when suit shall be instituted for recovering the same; and for want of goods and chattels and other personal effects o! such collector or his sureties recovered against them, respectively, such lands and real estate may be sold at public auction, after being advertised for at least three weeks in not less than three public papers within the collection district, and in one newspaper printed in the courty if any there has a least three reals. in the county, if any there be, at least six weeks prior to the time of sale; and for all lands or real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals or their deputies executed in due form of law, shall give a valid title against all persons claimng under such collector or his sureties, respect-

Sec. 56. And be it further enacted, That, for superintending the collection of the direct tax and internal duties or income tax laid by this act, an officer is hereby authorized in the Treasury Department, to be called "Commissioner of Taxes," who shall be charged, under the direction of the Secretary, with preparing all the forms necessary for the assessment and collection of the tax and duties assessment and collection of the tax and duties aforesaid, with preparing, signing, and distribut-ing all such licenses as are required, and with the general superintendence of all the officers employed in assessing and collecting said tax and duties; said commissioner shall be appointed by the President, upon the nomination of the Secretary of the Treasury, and he shall receive an annual salary of three thousand dollars. The Secretary of the Treasury may assign the neces-sary clerks to the office of said commissioner, whose aggregate salaries shall not exceed six thousand dollars per annum, and the amount required to pay the salaries of said commissioner

and clerks is hereby appropriated.

Sec. 67. And be it further enacted, That in case of the sickness or temporary disability of a collector to discharge such of his duties as cannot, under existing laws, be discharged by a deputy, they may be devolved by him upon a deputy: Provided, information thereof be immediately communicated to the Secretary of the Treasury and shall not be disapproved by him: And pro-vided, That the responsibility of the collector or his sure ies to the United States shall not be

bis sure les to the United States shall not be thereby affected or impaired. Sec. 58. And be it further enacted, That in case a c licctor suall die, resign, or be removed, the deputy of such collector longest in service at the time immediately preceding, who shall have been longest employed by him, may and shall, until a successor shall be appointed, discharge ad the duties of said collector, and for and for whose conduct, in case of the death of the collector, his estate shall be responsible to the United States.

Approved, August 5, 1861.

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